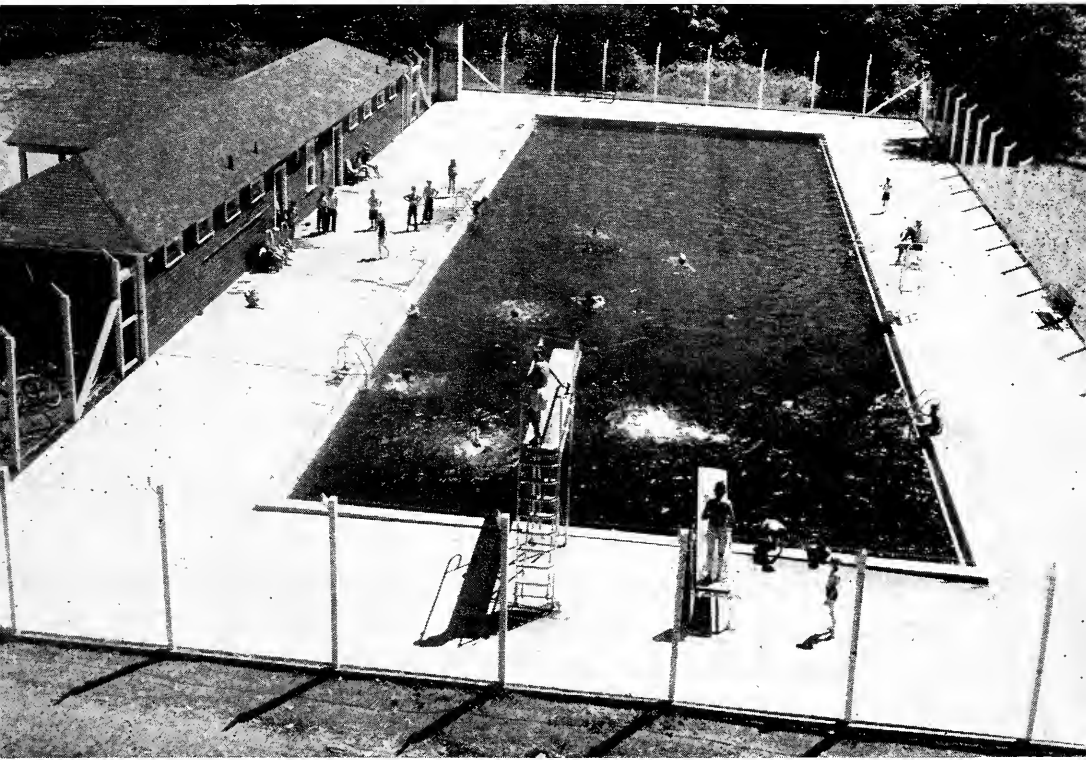


City of Claremont

New Hampshire

Fifth Annual Report

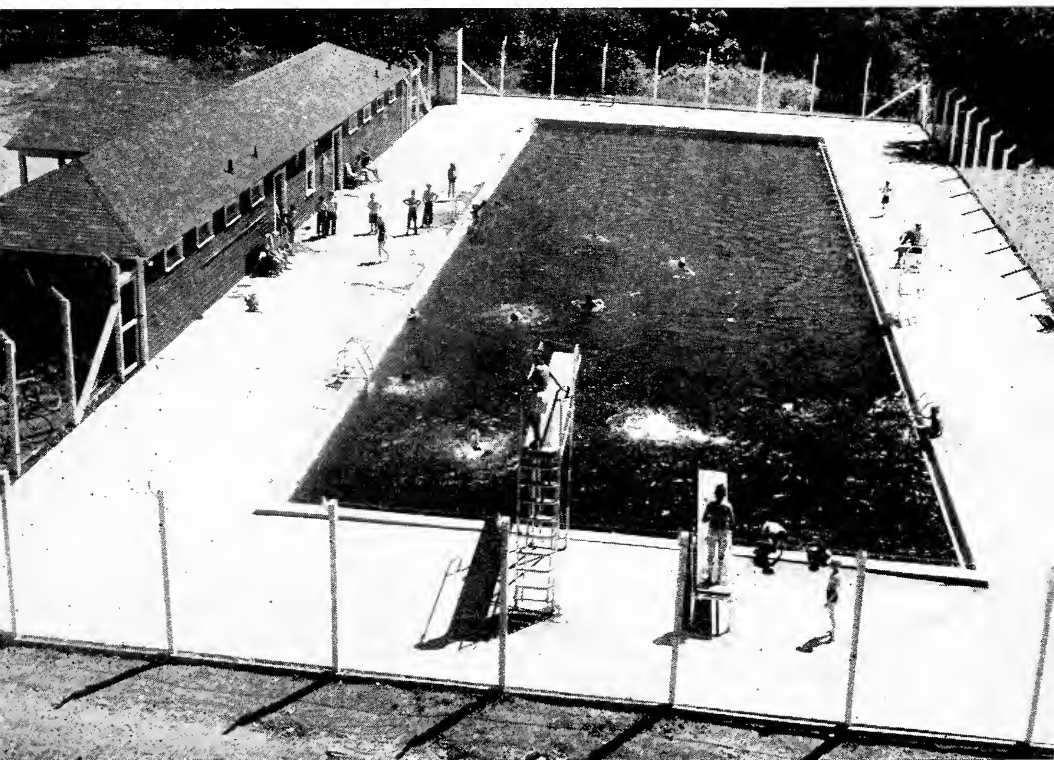


For Year 1952

City of Claremont

New Hampshire

Fifth Annual Report



For Year 1952

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CITY OF CLAREMONT

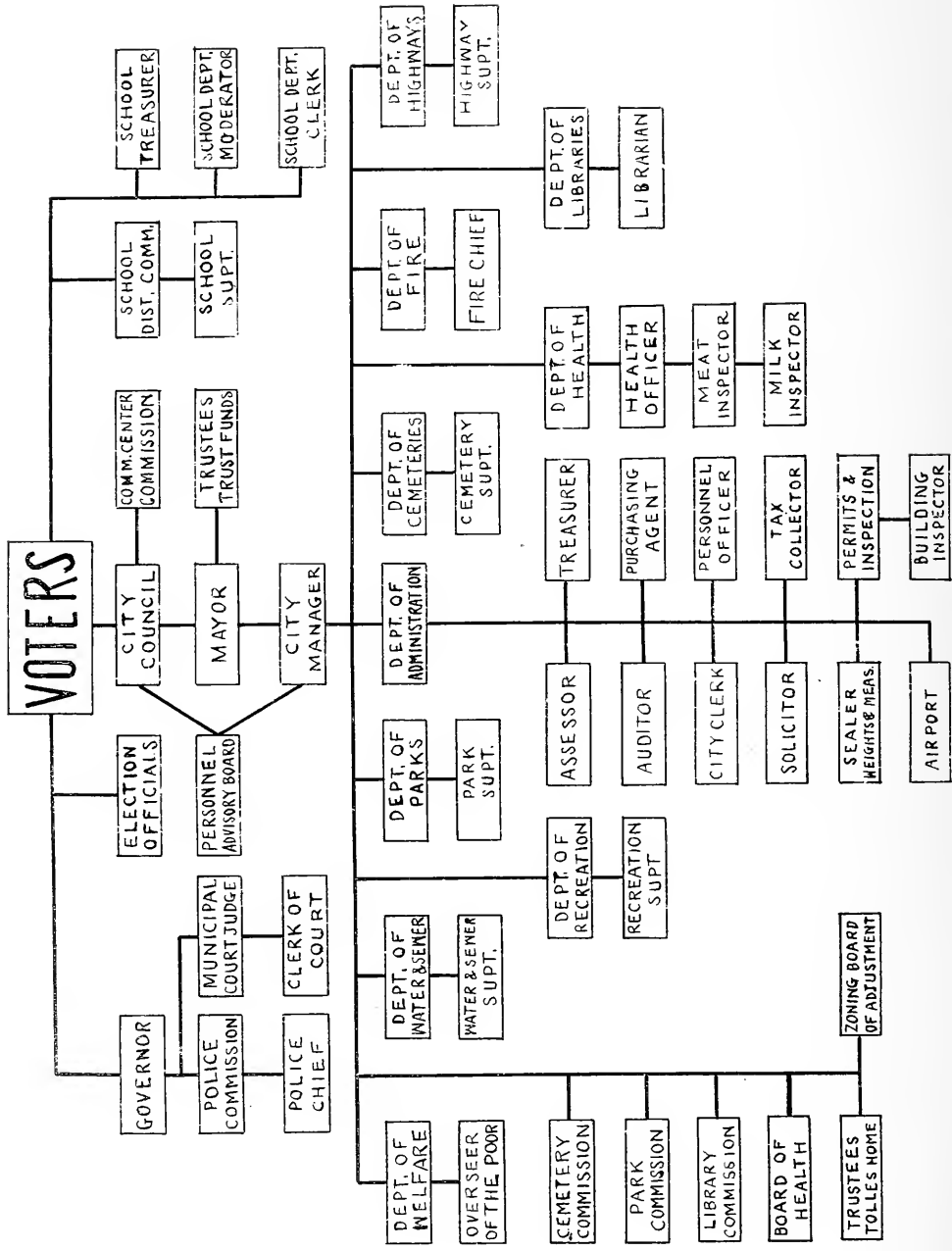
NEW HAMPSHIRE

FIFTH ANNUAL REPORT



Fiscal Year Ending December 31, 1952

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C59
1952



CITY OFFICIALS

MAYOR

William P. Baron
Councilman-at-Large

ASSISTANT MAYOR

Marion L. Phillips
Councilman Ward 2

CITY COUNCIL MEMBERS

George E. Zopf—Ward 1

Charles W. Easter—Ward 1

Robert E. Stone—Ward 3

Joseph T. Helie—Ward 3

Howard P. Bailey—At Large

Ray A. Lehner—Ward 2

George W. Angus—At Large

City Manager—Philip L. White

Assistant Chief, Fire Department—
Charles F. Little

City Clerk—Rose Ellen Haugsrud

Health Officer—

Wilson R. Haubrich

City Treasurer—Eleanor F. Pedersen

Milk Inspector—

Leonard R. Haubrich

Tax Collector—Bernard C. Rosinski

City Solicitor—Robert B. Buckley

Meat Inspectors—

Wilson R. Haubrich

City Auditor—Frances D. Lovejoy

Leonard R. Haubrich

Director of Public Welfare—

Guy L. Bartlett

Building Inspector—Philip L. White

Sealer of Weights and Measures—

Arthur T. Forrest

Cemetery Superintendent—

George D. Stiles

City Weighmaster—

Harvey Huntley

Highway Superintendent—

Leonard J. Gould

City Tax Assessor—

Almon D. Parsons

Supt. Water and Sewer Dept.—

Haakon Pederson

Fire Chief—Esmond J. Dansereau

Deputy Chief, Fire Department—

Harris R. Fraser

Park Superintendent—

Wilfred Picard

Assistant Chief, Fire Department—

Chauncey L. Cann

Recreation Superintendent—

Anthony N. Zotto

POLICE DEPARTMENT

Police Commission—Stanley Colby, *Chairman*

Manuel B. Silva

Harold L. Woodward

Chief of Police—William C. Nobbs

Deputy Chief—William J. Lynch

MUNICIPAL COURT

Judge—Albert D. Leahy

Clerk—William C. Nobbs

E. CHARLES GOODWIN COMMUNITY CENTER

Director—Anthony N. Zotto

Chairman—Merton E. Thompson

Treasurer—Donald Wilson

Secretary—Mrs. Bertha S. Rice

Members of Commission—Harold L. Woodward, Mrs. Marion L. Phillips, Donald L. Wilson, Leonard R. Haubrich, Howard P. Bailey, Mrs. George Zopf, Mr. William R. Roberts.

TRUSTEE OF PUBLIC FUNDS

Ralph V. Crosby (Term Expires 1952)

Henry C. Hawkins, Jr. (Term Expires 1953)

Herman Girard (Term Expires 1954)

PERSONNEL ADVISORY BOARD

John F. Howe

Ernest F. Kidhardt

(Vacancy)

BOARD OF HEALTH

William B. Ferriter, *Chairman*

Irving H. Crandall

Sam Bayer

Wilson R. Haubrich

Leonard R. Haubrich

Highlights of the City Council Meetings

During 1952 there were 25 meetings of the City Council

JANUARY 2, 1952:—The City Council elected William P. Baron as Mayor and Mrs. Marion L. Phillips as Assistant Mayor.

FEBRUARY 6, 1952:—Voted to accept two new streets known as La-Plante Avenue and Leslie Avenue Extension.

Adopted Ordinance No. 25 amending traffic ordinance.

Adopted Ordinance No. 26 regulating sports, amusements and business activities on the Lord's Day.

Ratified vote of July 11, 1951 authorizing the City Manager to contract for the rebuilding of Pleasant Street, West Pleasant Street and the Charlestown Road.

FEBRUARY 20, 1952:—Adopted city budget for 1952.

Adopted Ordinance No. 24 raising salaries of city employees.

APRIL 2, 1952:—Adopted Ordinance No. 27 establishing zoning.

Adopted Ordinance No. 27-a establishing airport zoning.

MAY 7, 1952:—Adopted Ordinance No. 27-b amending zoning.

JUNE 4, 1952:—Adopted Ordinance No. 29 amending business license.

JULY 2, 1952:—Adopted Ordinance No. 30 establishing Assessment Arbitration Board.

JULY 16, 1952:—Voted to authorize bond issue in the amount of \$70,000 to provide for sewer and drainage projects.

SEPTEMBER 3, 1952:—Voted to accept two new streets known as Beacon Street and Leslie Avenue Extension.

Voted to reject the proposal to reconstruct West Pleasant Street and the Charlestown Road.

Adopted Ordinance No. 31 amending traffic ordinance.

OCTOBER 8, 1952:—Voted to accept Cornell Street.

Voted to enter into Mutual Air Fire Fighting Agreement with Charlestown.

NOVEMBER 5, 1952:—Voted to accept Citizen Street.

Adopted Ordinance No. 32 amending traffic ordinance.

Adopted Ordinance No. 33 pertaining to trespassing upon or damage to public property.

DECEMBER 3, 1952:—Voted to accept Hillside Avenue.

Voted to accept resignation of City Manager Philip L. White.

Report to the Taxpayers of the City of Claremont

This report which covers the operations of the City of Claremont for 1952 is the fifth report issued since the adoption of Council-Manager Government. It might be well to briefly review some of the improvements and changes that have taken place during this period of time. Operations of the city departments are covered by an Administrative Code which was prepared by your manager and adopted by the City Council. All city employees are now covered by the Merit System Rules and Regulations which provide for similar treatment of all employees regardless of the department in which they work. A standard schedule of wage rates and salaries was adopted and has been increased three times since its adoption. New methods of bookkeeping have been adopted and a modern purchasing system introduced.

All real estate within the city has been reassessed following a complete reappraisal project. The fact that there are 3200 parcels of real estate and only one appeal pending indicates general acceptance of these figures by the taxpayers.

During these first five years twenty-three major pieces of equipment have been either replaced or purchased at a total cost of nearly \$120,000. All of these purchases were made without resorting to borrowing. More than ten miles of sewer mains have been installed, more than five miles of new water mains and a 5,000,000 gallon addition to the White Water Brook Reservoir was constructed. These extensions have permitted the addition of 314 new water services and 400 new sewer services.

Your manager attended the Managers' Training Institute held at the University of Maine and acted as instructor at two of the sessions.

This report briefly summarizes the activity of the principal city departments. Further details concerning any of these departments are available to the public in the manager's office.

Respectfully submitted,

PHILIP L. WHITE, City Manager

Administration

The detailed figures concerning the City's accounts are included elsewhere in this report. The annual audit was again completed by the State Tax Commission. Copies of their complete report are on file in the offices of the City Manager and City Clerk and are available for public inspection.

Briefly summarizing the results of operations for the fiscal year indicates that actual revenues were approximately \$4,200. less than the estimates. Actual expenditures against appropriations were approximately \$20,500. less than the original appropriations. In addition to this, by means of transfers, more than \$5,300. was paid on outstanding indebtedness. This payment completely takes care of the Cemetery Trust Fund Notes which had been in existence since January, 1917. It is therefore reasonable to state that the City's operations cost the taxpayers approximately \$20,000. less than the original budget estimates.

During the year it was necessary to borrow a total of \$450,000. in anticipation of taxes. In addition to this sum \$50,000. in tax anticipation notes were carried over from 1951. The sum of \$400,000. was paid off within the year, leaving unpaid tax anticipation notes in the amount of \$100,000. This latter sum was borrowed at the very end of the year and is payable within six months. This borrowing was made necessary by the failure of one large taxpayer to pay their property taxes when due. Payments on City indebtedness amounted to \$56,335.

In order to complete certain large drainage projects and sewer projects, the City Council elected to issue bonds in the amount of \$70,000. These bonds were sold bearing an interest rate of 1.6% and are payable in ten years.

The success of the revaluation project which was completed a year ago continues to be outstanding. At the end of the year, there was one case outstanding that related to the 1951 assessments, and this involves stock-in-trade taxes only. No appeals were pending that involved 1952 tax assessments. This record is probably better than that of any other municipality in the area that undertook such a complete revaluation project. The City Council voted to have all of the assessments published in the local newspaper. This project which cost slightly over \$500. elicited considerable comment.

CITY CLERK

Income from motor vehicle permits increased to slightly over \$46,000. This represents an increase of more than \$2,000. from the previous year. Income from dog licenses decreased slightly to \$2,293.

During the year the City Clerk recorded the following vital statistics:

Births	439
Deaths	177
Marriages	159

Further information concerning all births, deaths and marriages is available to the general public in the City Clerk's office.

The City Clerk acts as clerk of the City Council and attends all sessions of that body. In addition she acts as Deputy Tax Collector and receives taxes in the absence of the Tax Collector as well as assisting him at rush periods.

CITY HALL

The boiler in the Court House building was provided with an oil burner that was connected to a large oil tank installed for the City Hall. This installation eliminates entirely the use of soft coal for heating purposes in both the Court House and City Hall buildings. The new installations will eliminate to a great extent the dirt and dust that were prevalent with the older means of heating. This improvement will also permit adequate heating during cold weather and eliminate wasted heat during periods of milder weather.

er. Nearly the entire interior of the Court House was completely redecorated. This represents the first time similar work has been done for a great number of years.

Repair work undertaken in the City Hall included further repairs to the plumbing, replacement of some of the window shades, redecoration of a portion of the city offices and various minor repairs. New chairs were purchased for use by the members of the City Council at their meetings. Rental income from the City Hall continued at the same level as 1951.

CEMETERY DEPARTMENT

The City Council instituted a policy of making improvements to the roads within the cemeteries. During the year a portion of the most heavily used roads in the Mountain View Cemetery was given a hard surface. This improvement has resulted in an improved appearance to that portion of the cemetery, provided better walking conditions for pedestrians and eliminated much of the dust and dirt. The recently purchased plot used by the local Hebrew congregations as a cemetery was greatly improved at their expense. Present indications are that this plot will become an attractive addition to the cemeteries of the city. The usual program of maintenance and caretaker work was carried out.



Recently Constructed Jarvis Hill Road

HIGHWAY DEPARTMENT

An unusually severe winter caused highway maintenance winter expenses to increase sharply. Snow fall was out of the ordinary including one storm that totalled approximately 25". Such a heavy snow fall not only temporarily paralyzes highway traffic but results in heavy expense for snow removal. The many narrow streets throughout the City make it necessary to remove snow even from residential areas. The total increase in costs for plowing and snow removal amounted to \$6,100.

Extensive highway construction work was undertaken using so-called Town Road Aid funds. It was

possible to complete the rebuilding of Elm Street Extension which was started in 1951 so as to provide a hard surface highway the entire length of this road. Winter Street Extension was rebuilt from the Thrasher Road northerly to the Lebanon Road.

A short gap on the Jarvis Hill Road in the vicinity of the Ainsworth farm was completely rebuilt using State Aid Construction funds. The completion of this gap provides a modern hard surface highway from the Charlestown town line to Lottery Bridge. The State Aid Construction funds originally came half from the City and half from the State Highway Department. The



Highway Crew Trimming Brush Along Roadside

actual work was completed by Highway Department employees using Highway Department equipment, and bills were rendered to the State. Reimbursement was made to the City from these State Aid funds.

Street resurfacing work was carried out on Bavier, Curtis, Spaulding and Timson Streets, Rose Avenue, Pine Avenue, a portion of Maple Avenue, a section of Pleasant Street, part of South Street, Osgood Avenue, Ascutney Avenue, a section of the Junction Road and part of Elm Street. Grove Street between Summit Road and Laurel Street was completely rebuilt and covered with pea stone.

The road roller was replaced with a modern Tandem eight-ton roller.

The old roller, which was acquired in 1925, was one of the first gasoline powered rollers that was manufactured. A 1946 Chevrolet dump truck was replaced with a new Chevrolet dump truck.

Considerable repair work was undertaken principally to tar sidewalks. A total of more than 1500 square yards of hot mix asphalt was applied. Considerable repair work was completed on Bailey Avenue, Summer, Middle, Pearl, Broad, Sullivan, Walnut, Myrtle, Mulberry, Pleasant, Franklin, East and Washington Streets as well as smaller amounts at other locations. New sidewalks were constructed on Martha Street, Elm Street and Wal-



Highway Department Making Road Repairs

nut Street as well as short sections at other locations.

A further extension of the large storm drain on Mulberry Street was made from Charles Street to Pleasant Street. New storm drains were installed from a point in the rear of the Goddard Bakery to the Leslie Avenue area. This work will not only improve the existing drainage in this area but will permit the installation of storm drains along Leslie Avenue that are badly needed. Another large storm drain project involved construction from the Sugar River across Washington along Second Street and thence to the northern end of First Street. The completion of this work will eliminate to a large extent storm water trouble which has plagued

residents of this area for several years. A large storm drain was constructed off the Green Mountain Road on property owned by the City at Green Mountain Park to provide proper drainage for the so-called Winter Street Flat district. Storm drains were also installed on Stevens Street and Tyler Street.

TREES

Efforts were made to prevent the spread of Dutch Elm Disease to this community. Actual cases of the existence of this disease exist now less than forty miles from Claremont. All of the City owned trees were sprayed in the spring season and every effort was made to encourage private individuals to follow the same procedure. A con-

siderable amount of tree trimming work was undertaken since the elimination of dead wood from trees is necessary to prevent the spread of Dutch Elm Disease. Several trees that were decayed beyond the point of preservation were removed.

White Pine Blister Rust control work was conducted in collaboration with the State and Federal governments. The City appropriated the sum of \$500. and this sum together with the cooperative funds in the amount of \$137. were expended. The eradication work covered an area of 504 acres and 7,966 currant and gooseberry bushes were destroyed.

RECREATION DEPARTMENT

Playgrounds were operated at Barnes, Moody and Monadnock Parks during the summer months. Mrs. Dorothy Martell at Moody Park and Mrs. Adele Kamel at Monadnock Park had the most outstanding programs for the children. Many special events were offered throughout the season such as hobby and pet shows, art and dramatic classes, puppet shows, circus shows, and all types of craft work. The two resurfaced tennis courts were used more this year. Attendance at Moody Park for the playground season was 2,490 boys, 1,891 girls showing an increase over 1951. Monadnock Park also showed an increase with an attendance of 2,575 boys and 1,876 girls. Barnes Park had a decrease in attendance with 2,101 boys and

1,230 girls. Total attendance of all three parks was 12,163. The season proved ideal for both skating rinks which were heavily used. Also, the Learn - to - Ski Program conducted for the City children had its first good year because of sufficient snow.

Groups of all ages busied themselves with various activities offered by the E. Charles Goodwin Community Center, including many new programs which have been added to the numerous list. One of the big events co-sponsored by the department was the Second Annual Square Dance Festival which attracted over 1000 Twin State Valley square dance enthusiasts of which 400 were boys and girls who competed for honors and prizes. Permission again was granted by the City Council and the School Board to use the City Hall and Stevens High School Gymnasium to carry on activities for which the Center has not sufficient room. Attendance at the Center for the 1952 season was 58,386.

The E. Charles Goodwin Indoor Swimming Pool, in its third year of operation, showed a marked increase over 1951 in spite of the opening of the Outdoor Pool. Because of the enlarging of boys' and girls' lockers, the Pool was closed for two months, January and February. Ten month total was 20,672, an increase of 2,710 over 1951 in which the Pool was open for a twelve month period. Of this total, 18,485 were students, 960 adults and in addition the school physical education department con-

ducted a swimming program for two months with an attendance of 1,227. Also, a Learn-to-Swim Program was conducted throughout the summer as well as an instructor course in water safety. Another popular program making use of the Indoor Pool was the plug Casting Class which was held weekly throughout the winter months.

While the major part of this report will picture the various activities for boys and girls, it is important to remember that many activities were provided for adults and the department also cooperated with many civic organizations to sponsor outstanding holiday and other special events for the Community.

HEALTH DEPARTMENT

The usual program of inspecting local eating and drinking establishments was continued together with physical inspections of all employees. Culture tests were made and where results were unsatisfactory steps were taken to correct the difficulty. Spraying to eliminate or control rag weed was again undertaken. The results of this program which was started in 1951 are beginning to be apparent. The City cooperated in a clean-up campaign with the Chamber of Commerce. City trucks were used on one selected day to collect accumulations of rubbish without charge to home owners. The usual program of meat inspection work was carried out.

The Claremont Visiting Nurse Association which is provided with funds by the City had a successful year. Out of the total of 3169 visits made by the nurse, there were 1377 free visits. There were 1324 visits paid for, 271 partly paid for and 192 paid by insurance companies. These calls were classified as follows:

Pre-natal	53
Post partum	158
Non-communicable	1875
Crippled children	84
Newborn	149
Infant Welfare	533
Pre-school	157
Not found or not home	160

Topical fluoride treatment of the teeth of school children continued with the cooperation of the School Department. This treatment consists of one dental prophylactic treatment and four separate applications of fluoride at intervals of from two days to one week. A total of 507 treatments was given. Monthly inspections were made through grades 1 to 6 to screen out the children who should go to dentists. A total of 794 of these inspections was completed. The dental hygenist attended 50 dental clinics at which there were a total of 309 children. Marked improvement in the condition of the teeth has been apparent where children were given this topical fluoride treatment.

It is still hoped that the City Council will eventually provide for

the fluoridation of the City's water supply. This procedure which is being adopted by an increasing number of communities greatly reduces tooth decay. There are, of course, certain communities in the United States where fluorine is naturally present in the drinking water where such treatment of the water supply will never be necessary. Unfortunately Claremont is not one of these cities. No harmful effects have ever been observed in any of the various towns and cities that have either adopted fluoridation treatment or that have had natural fluorine in their water for hundreds of years.

WELFARE

Continued good employment conditions made it possible to maintain expenditures for welfare purposes at a reasonable level. The total expenditures were less than \$100, greater than the previous year. This figure continues to be appreciably less than experience of previous years. The City's share of the cost of Old Age Assistance declined slightly during the year. It is not expected that this decline will continue since each year brings the addition of other names to the Old Age Assistance rolls. The City has practically no control over expenditures for this purpose. The previous procedure of employing, when possible, handicapped persons who have to be aided by the Welfare Department was continued. A thor-

ough investigation is made of all requests for City aid.

POLICE DEPARTMENT

The Police Department was requested to investigate 2,971 complaints during the year which represents an increase of nearly 220 more than the previous year. The number of arrests totalled 615 of which there were 277 for drunkenness. There were 46 arrests made for speeding, 31 for operating without a license, 31 for assault, 28 for brawl and tumult, 15 for driving while intoxicated and 13 for operating so as to endanger. A variety of other charges constituted the balance of the arrests. There were 287 motor vehicle accidents investigated that resulted in injuries to 72 persons.

Dances, shows and other functions required special police service on 498 occasions. The Department furnished officers as escorts on 748 occasions to the local banks, post office and similar institutions.

Enforcement of parking regulations resulted in 859 warnings and 401 paid parking meter violations.

The two police cruisers were both replaced with new sedans and the two cars travelled a distance of 83,500 miles during the year. During these patrols 234 street lights were reported out and 374 business places were found unlocked. The use of the two-way radios continued to increase and there were nearly 31,000 radio transmissions during the year.



Overloaded Truck Damages City Bridge

FIRE DEPARTMENT

The department had a busy year answering a total of 239 calls. There were fifteen box alarms, two of which were false, and 224 telephone calls. There were a variety of fires including 44 chimney fires, 42 oil burner fires, 34 house and building fires, 7 fires in manufacturing plants and many others. The total fire loss was \$110,043. for the year. \$77,438 represented damage to buildings and \$32,605. damage to contents of buildings.

Work on the fire alarm system included the replacement of three obsolete alarm boxes, the installation of three new boxes and the relocation of two existing boxes. Tree

trimming work was carried out along the fire alarm system to eliminate grounds and prevent service interruptions.

Equipment purchases included 500 feet of 2½ inch hose and 500 feet of 1½ inch hose. Personnel of the department made 230 inspections in business places and apartment houses. There were inspections of 112 oil burner installations for which permits were used. Extensive repairs were made to the American LaFrance ladder truck which is a reserve piece of equipment. Six additional salvage covers were obtained. The use of these salvage covers by members of the department greatly reduces loss due to

water damage at the scene of a fire. Wherever possible these covers are spread over furniture in dwelling houses or over merchandise in business establishments in order to prevent water, falling plaster or other debris causing damage. These salvage covers are now carried on nearly all pieces of apparatus.

WEIGHTS AND MEASURES

The Sealer of Weights and Measures maintained a close check on all weighing and measuring devices within the City. Testing work was completed both by the City Sealer and representatives of the State Department of Weights and Measures. More than 250 scales were sealed, 20 gasoline pumps and 18 fuel truck meters were checked and sealed. Nearly 1300 packages were checked and reweighed. The taxpayers who have reason to doubt the veracity of the scales or measuring device in any business establishments are urged to report this matter to the City Sealer of Weights and Measures.

TAX COLLECTOR

The greatly increased budget for the School Department resulted in increased property taxes to be collected. The Tax Collector was further charged with collecting head taxes amounting to more than \$40,000. At the end of the year the total uncollected taxes amounted to \$208,611. Out of this sum \$192,815. was for 1952 taxes which were not due until December 1st. The unpaid

taxes represented a sharp increase over the previous year but more than \$112,000. is due from one taxpayer.

The completion of the collection of 1951 head taxes should be of considerable interest. The original warrant together with added taxes resulted in a necessity of collecting \$41,600. After abatements were deducted there was left a net amount of approximately \$39,000. due. All but \$40. of this sum was collected prior to the time for final payment to the State of New Hampshire. Since this time the Tax Collector has collected a portion of this amount. The City realized over \$790. on the 2% allowed for collection purposes.

WATER DEPARTMENT

During the summer season pollution of the water supply was detected by the State Board of Health as a result of their regular testing program. Officials and employees of this department worked many hours to institute corrective measures in collaboration with the local Board of Health and the State Board of Health. Portable chlorinators were set up and operated for a long period of time in order to alleviate the contamination. Steps were taken to prevent further pollution by eliminating fishing from several of the City's reservoirs and prohibiting any trespassers in the vicinity of any of them. The State Board of Health has now recommended the

relocation of the chlorinator on the principal source of supply to the point where the distribution mains leave the reservoir system.

More than 1500 feet of 8" cast iron pipe was installed in the Beauregard

Village area along Congress, Citizen and Potvin streets. In connection with this work two new fire hydrants were installed to provide adequate fire protection in the entire area. This improvement also elim-



Water Department Crew Laying a New Water Main

inated to a great extent the difficulties with low water pressure or no water pressure on the Twistback Road. Further extension of nearly 1000 feet of 6" water main was made along Elm Street Extension and an additional fire hydrant was installed. This new hydrant together with one of those installed in Beauregard Village were both used to a great advantage at fires in these neighborhoods within a few weeks after they were installed. A further extension of 6" water main was made on Grandview Street and an additional hydrant installed at this location. Other water main extensions were made on Leslie Avenue, Stone Avenue and LaPlante Avenue and off the Charlestown Road at the Goddard development. Short extensions for domestic use were made on Highland Avenue, First Street, Deery Street, Mann Court, Cornell Street, Durham Avenue, Orchard Road, Camden Avenue and Chase Street.

Five new fire hydrants were installed during the year which makes a total of 201 hydrants in use in addition to the private hydrants. A total of 75 new water services were connected which increases the total to 2,635.

STREET LIGHTING

The acceptance of new streets and further development of some existing streets required the addition of approximately twenty new street lights. The existing street light-

ing on North Street from La-Casse Park to Hanover Street and along Hanover Street was improved by substituting 2500 lumen lamps for the 1000 lumen lamps. The completion of this improvement results in modern street lighting along each of the four principal approaches to the business section. During the past several years similar improvements were made on West Pleasant Street and on the Charlestown Road, Main Street and Washington Street.

PARK DEPARTMENT

The City acquired title to the night lighting system at Barnes Park from the Claremont Athletic Club. In addition to the usual maintenance work in the various parks improvements were made to the grounds at the Green Mountain Park, the site of the new swimming pool. New toilet facilities were installed in the grandstand at Monadnock Park.

The City completed the construction work at the new bathhouse and outdoor pool. Appropriate exercises were held dedicating the new facilities as the John McLane Clark Memorial Pool. This swimming pool was placed in active operation on June 21st and was greatly appreciated particularly by the young people of Claremont. The City Council voted to permit free admission to all children who attend any local school. The first season resulted in total attendance in excess of 13,500. Approximately 10,800 were free admis-



Sewer Department Installs a New Sewer Line

sions. Paid admissions totaled 2,700 and resulted in an income of \$404. Some difficulty was experienced during certain portions of the season due to dirty water from the ice pond which serves as a source of supply. Lifeguards were provided and exercised close supervision over all swimmers. The season was completed without a serious accident to any concerned. The outdoor pool has filled a long felt need in the City for facilities of this type. Further improvements to the area adjacent to the pool should result in even greater use of these facilities—particularly for older persons.

SEWER DEPARTMENT

The department completed an extension of sanitary sewer facilities along the Charlestown Road of approximately 2700 feet. Extensions were made off Maple Avenue to West Park Street, East Park Street, South Park Street, Kenyon Street, Gambier Street and Beckwith Avenue. A further extension of the sanitary sewer was made on Elm Street Extension and on Grandview Street. Other sewer extensions were made on Leslie Avenue, LaPlante Avenue, Stone Avenue, Camden Avenue, Durham Avenue, Orchard Road and Cornell Street. An extension of the sanitary sewer was made on Pleasant Street in the heart of

the business section for a distance of nearly 400 feet. Sewage from the business blocks in this area formerly discharged into the storm sewer system.

During past years considerable trouble has been experienced with a sanitary sewer on the lower end of Myrtle Street and Grove Street. Approximately 1,000' of this sewer was relaid using larger pipe. In the course of this work, it was discovered that the old sewer had not been laid to a proper grade which caused many stoppages.

The sanitary sewer was extended along Fremont Street from its intersection with Eastman Street to Hanover Street and thence northerly on Hanover Street. This permitted the addition of a number of houses to the system who formerly had to use septic tanks or were connected to the storm drains. Further sanitary sewers are needed in this area to provide adequate sewer facilities. During the year 120 new services were connected to the system to make a total of 1642.

The sewage treatment plant treated a total of 207,000,000 gallons of sewage during this year. In connection with this 2,970,000 cubic feet of gas was generated. A large part of this was used in heating the plant and digester tanks.

LIBRARY

The general public made greater use of the Fiske Free Library during the year than had ever been ex-

perienced before. The total circulation of books and magazines increased over 9,000 to a total of 91,212. The modern reference books that are available were widely used particularly by school children. Nearly 600 new patrons were registered during the year.

Purchases of new books totalled 1,360 which represented a decrease from the usual practice. It has not been possible to purchase as many books due to the fact that the cost of the books has increased and the appropriation has remained at the same level. It was necessary to discard 650 books during the year. Reference books that were added included a new edition of the World Book Encyclopedia and the American Peoples Encyclopedia. The reading interests of the general public are greatly varied. Mystery and adventure stories, science, fiction and novels of all types are always in demand but there is an increased interest in books on world affairs. Men are particularly interested in books concerned with building, heating, carpentry, farming, merchandising, photography, television and radio. Many of the women patrons are interested in home decoration, rug hooking, painting, cookery and child guidance.

Displays were arranged at Christmas time and on other holidays. Book week was observed with appropriate displays and a large number of children attended.

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire

March 25, 1953

Gordon Dillon
City Manager
Claremont, New Hampshire

Dear Sir:

Submitted herewith is the report of an examination and audit of the accounts of the City of Claremont for the fiscal year ended December 31, 1952, which was made by this Division in accordance with the request of the City Council and City Manager. Exhibits as hereafter listed are included as part of the report.

SCOPE OF AUDIT

The accounts and records of all city officials charged with the custody, receipt and disbursement of city funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls. All payroll checks issued during the year were examined and an examination of a sufficient number of vouchers and checks to satisfy the requirements of accepted standards of audit procedure was made. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records.

ANALYSIS OF CHANGE IN CURRENT FINANCIAL CONDITION:

(Exhibit A-2)

The current surplus increased from \$28,053.50 to \$30,275.23, in 1952. An analysis of the change in the current financial condition of the City during the year is made in Exhibit A-2, with the factors which caused the change indicated therein. These were as follows:

<i>Increase in Surplus</i>	
Budget Surplus	\$11,167.41
<i>Decrease in Surplus</i>	
Decrease in Accounts Receivable	8,945.68
<i>Net Increase in Surplus</i>	<u>\$ 2,221.73</u>

INCREASE IN LONG TERM INDEBTEDNESS

The long term indebtedness (long term notes and bonds) of the City increased by \$13,664.04 in 1952, as shown herewith:

Outstanding Long Term Indebtedness—		
December 31, 1951		\$365,116.96
Bonds Issued in 1952	\$70,000.00	
Bonds and Long Term Notes Paid in 1952	56,335.96	
		<u>13,664.04</u>
Outstanding Long Term Indebtedness:		
December 31, 1952		\$378,781.00

COMPARATIVE STATEMENTS OF APPROPRIATIONS AND EXPENDITURES

Estimated and Actual Revenues

(Exhibits A-4 and A-5)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1952, are presented in Exhibits A-4 and A-5. As indicated by the budget summary (Exhibit A-5), unexpended balances of appropriations of \$13,360.20, less a net revenue deficit of \$2,192.79, resulted in a net budget surplus of \$11,167.41.

UNCOLLECTED TAXES

Uncollected taxes as of December 31, 1951 and December 31, 1952, were as follows:

	1951	Percent of Uncollected Taxes	1952	Percent of Uncollected Taxes
Current Year's Levy	\$107,726.80	11.8%	\$195,569.97	19.6%
Levies of Prior Years	3,940.85		13,004.48	
	<u>\$111,667.65</u>		<u>\$208,574.45</u>	

SEWER AND WATER DEPARTMENTS

The Sewer and Water Departments' sections of the report will be found in Exhibits G-1, G-2, G-3 and H-1, H-2, H-3 and H-4.

CONCLUSION

The accounts of the city officials and departments which we examined were found in good condition and the accounting and financial procedures were in accordance with accepted methods.

We extend our thanks to the officials of the City of Claremont and their office staffs for the assistance rendered during the course of the audit.

Yours very truly,

HAROLD G. FOWLER, *Director*
Division of Municipal Accounting,
State Tax Commission

Herbert E. Hunt, *Auditor*

Robert W. Flanders, Edgar O. Pesquera, *Accountants*

DIVISION OF MUNICIPAL ACCOUNTING STATE TAX COMMISSION Concord, New Hampshire

March 25, 1953

CERTIFICATE OF AUDIT

This is to certify that we have examined and audited the accounts and records of the City of Claremont for the fiscal year ended December 31, 1952, and found them to be in good order. In our opinion the Exhibits included herewith reflect the true financial condition of the City on December 31, 1952, together with the results of operations for the fiscal year ended on that date.

Respectfully submitted,

HAROLD G. FOWLER, *Director*
Division of Municipal Accounting
State Tax Commission

Herbert E. Hunt, *Auditor*

Robert W. Flanders, Edgar O. Pesquera, *Accountants*

EXHIBIT A-1
CITY OF CLAREMONT

Balance Sheet — Revenue Accounts
Fiscal Year Ended December 31, 1952

ASSETS

<i>Cash:</i>		
In Bank—General Fund	\$25,840.58	
Savings Account—Reserve for Bond Payment	6,000.00	
Petty Cash Funds	250.00	
		<hr/>
		\$32,090.58
<i>Accounts Receivable:</i>		
<i>State of New Hampshire:</i>		
Bounties	\$ 4.75	
Airport Lighting	500.00	
Head Tax Penalties	7.00	
<i>U.S. Government:</i>		
Airport Lighting	2,000.00	
<i>Other:</i>		
Loan to Water Department	10,000.00	
		<hr/>
		12,511.75
<i>Uncollected Taxes:</i>		
Levy of 1952:		
Property and Poll Taxes	\$195,569.97	
Head Taxes	7,055.00	
Prior Years:		
Property and Poll Taxes	13,004.48	
Head Taxes	30.00	
Yield Taxes	36.74	
		<hr/>
		215,696.19
Unredeemed Taxes—Tax Titles		3,915.48
Tax Deeds		33.93
		<hr/>
Total Assets		\$264,247.93

LIABILITIES

<i>Due School District:</i>		
Balance of Appropriation		\$115,617.70
<i>Unexpended Balances of Appropriations:</i>		
Airport	\$ 4,800.00	
Sidewalk Construction	500.00	
		<hr/>
		5,300.00
Reserve for Bond Payment		\$ 6,000.00
<i>State of New Hampshire:</i>		
Uncollected Head Taxes		7,055.00
Temporary Loans		100,000.00
		<hr/>
Total Liabilities		\$233,972.70
Surplus		30,275.23
		<hr/>
Total Liabilities and Surplus		\$264,247.93

EXHIBIT A-2
CITY OF CLAREMONT

Analysis of Change in Current Financial Condition
Fiscal Year Ended December 31, 1952

Surplus—December 31, 1952	\$30,275.23	
Surplus—December 31, 1951	28,053.50	
	<hr/>	
Increase in Surplus		\$2,221.73

ANALYSIS OF CHANGE

<i>Increase in Surplus:</i>		
Budget Surplus	\$11,167.41	
<i>Decrease in Surplus:</i>		
Decrease in Accounts Receivable	8,945.68	
	<hr/>	
Net Increase		<hr/> <u>\$2,221.73</u>

EXHIBIT A-3
CITY OF CLAREMONT

Balance Sheet—General Indebtedness
Fiscal Year Ended December 31, 1952

<i>ASSETS</i>		
Long Term Indebtedness	\$378,781.00	
	<hr/>	
Total Assets		\$378,781.00
<i>LIABILITIES</i>		
<i>Long Term Notes:</i>		
Water Department	\$ 3,781.00	
<i>Bonds:</i>		
City	\$ 5,000.00	
Water Department	64,000.00	
Sewer	176,000.00	
Refunding	130,000.00	
	<hr/>	
	375,000.00	
	<hr/>	
Total Liabilities		<hr/> <u>\$378,781.00</u>

EXHIBIT A-4, CITY OF CLAREMONT

Condensed Comparative Statement of Appropriations and Expenditures Fiscal Year Ended December 31, 1952

	Adjusted Departmental Appropriations	Adjusted Departmental Expenditures	Unexpended Balances to Surplus	Carried to 1953	
				Assets	Liabilities
<i>General Government:</i>					
City Officers' Salaries	\$ 26,631.00	\$ 26,120.73	\$ 510.27	\$	\$
City Officers' Expenses	33,140.00	32,791.47	348.53		
Election & Registration Expenses	3,425.00	3,283.75	141.25		
Municipal Court Expenses	2,550.00	2,446.85	103.15		
City Hall & Other Buildings	14,100.00	14,063.39	36.61		
<i>Protection of Persons & Property:</i>					
Police Department	65,156.00	64,814.46	341.54		
Fire Department	59,995.00	58,937.73	1,057.27		
Blister Rust & Care of Trees	2,000.00	1,825.00	175.00		
Bounties (Revenue Contra)	50.00	1.50	48.50		
Civilian Defense	500.00	154.68	345.32		
Damage by Dogs	300.00	251.00	49.00		
<i>Health Department:</i>					
Health Officers	11,750.00	10,671.74	1,078.26		
Visiting Nurse Association	2,300.00	2,300.00			
Garbage Collection	3,650.00	3,555.78	94.22		
City Dump	3,300.00	3,008.46	291.54		
Claremont General Hospital	25,000.00	25,000.00			
Vital Statistics	600.00	586.75	13.25		
<i>Highways and Bridges:</i>					
Highway Maintenance—Summer	57,300.00	57,179.84	120.16		
Highway Maintenance—Winter	29,000.00	28,856.33	143.67		
Equipment Maintenance	34,429.80	34,365.93	63.87		
Equipment Replacement	7,780.20	7,780.20			
Garage Building	3,020.00	2,991.66	28.34		
Drainage	31,750.00	31,420.64	329.36		
Sidewalk Maintenance	2,530.00	2,525.18	4.82		
Traffic Signs and Markings	2,360.00	2,312.63	47.37		
Jobbing Work	23,900.00	22,511.52	1,388.48		
Street Lighting	18,000.00	17,661.39	338.61		
<i>Libraries:</i>					
Public Welfare:					
Old Age Assistance	27,460.00	27,455.76	4.24		
City Welfare	18,454.00	18,436.68	17.32		

<i>Patriotic Purposes:</i>					
Memorial Day	\$	350.00		350.00	
American Legion Convention		600.00		600.00	
<i>Recreation:</i>					
Park Department		25,588.00		25,543.25	44.75
Recreation Department		20,300.00		19,891.61	408.39
<i>Public Service Enterprises:</i>					
Sewer Department		48,100.00		48,100.00	
Public Scales		3,050.00		3,028.48	21.52
Cemeteries		15,176.00		14,461.42	714.58
Airport		4,000.00		3,997.28	2.72
Weights and Measures		850.00		805.33	44.67
<i>Unclassified:</i>					
Damages		500.00		275.00	225.00
Legal Expenses		600.00		550.00	50.00
Advertising and Regional Association		800.00		800.00	
Overlay—Discounts, Abatements and Refunds		24,186.46		20,017.92	4,168.54
<i>Debt Service—Interest:</i>					
Temporary Loans		2,200.00		2,195.81	4.19
Long Term Notes		200.00		176.37	23.63
Bonded Debt		3,050.00		2,857.00	193.00
<i>Debt Service—Principal:</i>					
Long Term Notes		5,336.00		5,335.96	.04
Bonded Debt		36,200.00		36,200.00	
<i>New Construction and Permanent Improvements:</i>					
Sidewalk Construction		3,000.00		2,478.09	21.91
Airport		4,800.00			500.00
					4,800.00
<i>Payments to Other Governmental Divisions:</i>					
County Tax		85,551.53		85,551.53	
School Appropriation	(a)	539,883.20		424,265.50	115,617.70
State of New Hampshire—Head Taxes	(a)	45,315.00		38,260.00	7,055.00
State of New Hampshire—Penalties		408.00		415.00	
Temporary Loans	(a)	\$ 500,000.00		\$ 400,000.00	7.00 (A)
		\$1,896,333.19	\$	\$1,655,007.29	\$ 13,360.20
					\$ 7.00
					\$227,972.70

NOTES: Adjusted Departmental Appropriations: Amounts indicated under this caption are after giving effect to transfers (if any) as authorized by vote of City Council or effected by City Manager as authorized under City Charter.

Adjusted Departmental Expenditures: Amounts indicated under this caption are after giving effect to application (if any) of Miscellaneous Revenues appropriated or transferred.

(a) Includes Liability as of December 31, 1951.

EXHIBIT A-5 CITY OF CLAREMONT
Statement of Estimated and Actual Revenues
Fiscal Year Ended December 31, 1952

	Revenues			Excess	Deficit
	Estimated	Actual	\$		
Interest & Dividend Tax	\$ 22,594.21	\$ 19,497.49)	\$ 452.72	\$	
Railroad Tax		1,347.54)			
Savings Bank Tax		2,201.90)			
Reimbursement a/c Exemption of Growing Wood and Timber	1,286.34	1,285.20	75.91		1.14
Motor Vehicle Permit Fees	46,000.00	46,075.91			
Dog Licenses	2,400.00	2,293.40			106.60
Business Licenses & Permits	5,080.00	3,524.57			1,555.43
Filing Fees	20.00	31.00	11.00		
Old Age Assistance	500.00	703.81	203.81		
Fines & Forfeits—Municipal Court	1,500.00	1,527.77	27.77		
Rent of City Property	2,150.00	2,033.00			117.00
Interest on Taxes	1,500.00	1,650.87			
Income from Trust Funds	2,800.00	2,107.24	150.87		
Miscellaneous Income	300.00	175.70			692.76
Parking Meters	19,500.00	19,882.11	382.11		124.30
Departmental Income	45,010.00	45,228.16	218.16		
State of New Hampshire Head Taxes	40,520.00	40,520.00			
Bounties	50.00	16.00	34.00		
Head Tax Expense Reimbursed		868.61			
Fighting Forest Fires	100.00				100.00
Reimbursement a/c Weights and Measures	400.00	165.94			234.06
Non-Revenue	84,850.00	81,434.43			3,415.57
Unexpended Appropriation—1951:					
Airport	2,275.00	2,275.00			
Added Taxes		1,797.11	1,797.11		
	\$278,835.55	\$276,642.76	\$4,188.07		\$6,380.86

BUDGET SUMMARY

Unexpended Balances of Appropriations	\$13,360.20
Estimated Revenues	\$278,835.55
Actual Revenues	276,642.76
Revenue Deficit	2,192.79
Net Budget Surplus	\$11,167.41

EXHIBIT C-1
CITY OF CLAREMONT

Summary of Warrant—Levy of 1952
Fiscal Year Ended December 31, 1952

DEBITS

Taxes Committed to Collector:

Property Taxes	\$983,260.94	
Poll Taxes	13,416.00	
Yield Taxes	212.30	
	<hr/>	\$996,889.24

Added Taxes:

Property Taxes	\$ 1,428.60	
Poll Taxes	228.00	
Yield Taxes	67.88	
	<hr/>	1,724.48
Interest Collected		44.45
		<hr/>

\$998,658.17

CREDITS

Remittances to Treasurer:

A/c Property Taxes	\$786,261.61	
A/c National Bank Stock	2,862.00	
A/c Poll Taxes	10,624.00	
A/c Yield Taxes	273.12	
A/c Interest	44.45	
	<hr/>	\$800,065.18

By Abatement:

Property Taxes	\$ 2,779.96	
Poll Taxes	236.00	
Yield Taxes	5.32	
	<hr/>	3,021.28

Uncollected Taxes—December 31, 1952:

Property Taxes	\$192,785.97	
Poll Taxes	2,784.00	
Yield Taxes	1.74	
	<hr/>	195,571.71

\$998,658.17

EXHIBIT C-2
CITY OF CLAREMONT
Summary of Warrants
Fiscal Year Ended December 31, 1952

DEBITS

	1951	Levies of: 1950	1949	1947
<i>Uncollected Taxes—January 1, 1952</i>				
Property Taxes	\$103,831.79	\$3,359.53	\$ 77.32	
Poll Taxes	3,200.00	474.00	28.00	\$2.00
Yield Taxes	695.01			
<i>Added Taxes:</i>				
Property Taxes	82.51			
Poll Taxes	56.00	2.00		
Interest Collected	1,477.83	33.98	.02	
	<u>\$109,343.14</u>	<u>\$3,869.51</u>	<u>\$105.34</u>	<u>\$2.00</u>

CREDITS

<i>Remittances to Treasurer:</i>				
A/c Property Taxes	\$ 80,149.33	\$ 367.96	\$.62	
A/c Poll Taxes	2,434.00	64.00		\$2.00
A/c Yield Taxes	660.01			
A/c Interest	1,477.83	33.98	.02	
<i>Abatements:</i>				
Property Taxes	14,786.76			
Poll Taxes	206.00	70.00	28.00	
<i>Uncollected Taxes—December 31, 1952:</i>				
Property Taxes	8,978.21	2,991.57	76.70	
Poll Taxes	616.00	342.00		
Yield Taxes	35.00			
	<u>\$109,343.14</u>	<u>\$3,869.51</u>	<u>\$105.34</u>	<u>\$2.00</u>

EXHIBIT F-1, CITY OF CLAREMONT
Summary of Trust Funds—Principal and Income
Fiscal Year Ended December 31, 1952

	PRINCIPAL				INCOME				Total Principal and Income December 31, 1952
	Balance December 31, 1951	Added During Year	Withdrawn During Year	Balance December 31, 1952	Balance December 31, 1951	Earned During Year	Expended During Year	Balance December 31, 1952	
<i>Cemeteries:</i>									
Various	\$122,614.65	\$ 4,029.80	\$	\$126,644.45	\$2,778.00	\$ 3,537.40	\$ 2,670.28	\$ 3,645.12	\$130,289.57
Accum. Unexpended Income					2,088.45			2,088.45	2,088.45
	\$122,614.65	\$ 4,029.80	\$	\$126,644.45	\$4,866.45	\$ 3,537.40	\$ 2,670.28	\$ 5,733.57	\$132,378.02
<i>Support of Francis J. Tolles' Home:</i>									
Mary A. Fletcher	\$153,911.41	\$	\$	\$153,911.41	\$ 44.33	\$ 5,946.37	\$ 5,946.37	\$ 44.33	\$153,955.74
Alta M. Gould	4,091.90			4,091.90		102.32	102.32		4,091.90
Helen D. Jones	11,018.66			11,018.66		1,618.64	1,618.64		11,018.66
Charlotte B. Long	1,000.00			1,000.00		25.15	25.15		1,000.00
Emma P. Putnam	1,000.00			1,000.00		25.15	25.15		1,000.00
Prescott Putnam	500.00			500.00		12.58	12.58		500.00
Sarah E. Field	500.00			500.00		12.58	12.58		500.00
Stowell	12,446.52			12,446.52		365.15	365.15		12,446.52
Frances J. Tolles	500.00			500.00		21.76	21.76		500.00
J. Etta True	1,499.16			1,499.16		37.60	37.60		1,499.16
Emily R. Wilson									
Joseph T., Frances F. & George Little		4,631.00		4,631.00		117.00	117.00		4,631.00
	\$186,467.65	\$ 4,631.00	\$	\$191,098.65	\$ 44.33	\$ 8,284.30	\$ 8,284.30	\$ 44.33	\$191,142.98
Mary A. Goodwin (Exhibit F-3)	\$ 2,398.85	\$	\$	\$ 2,398.85	\$ 181.44	\$ 145.69	\$	\$ 327.13	\$ 2,725.98
Josephine Bailey	\$ 18,005.26	\$ 2,049.85	\$8,689.84	\$ 11,365.27	\$ 693.00	\$ 1,063.40	\$ 1,400.00	\$ 356.40	\$ 11,721.67
<i>Schools & Scholars:</i>									
Stevens & Healy	\$158,672.72	\$	\$	\$158,672.72	\$	\$ 7,777.83	\$ 7,777.83	\$	\$158,672.72
Alden Fund	4,075.00			4,075.00	11.89	150.34	155.00	7.23	4,082.23
Burbee—Grade Schools	32,853.16			32,853.16		1,009.77	1,009.77		32,853.16

EXHIBIT F-1, CITY OF CLAREMONT (Continued)

Summary of Trust Funds—Principal and Income Fiscal Year Ended December 31, 1952

	PRINCIPAL			INCOME				Total Principal and Income December 31, 1952
	Balance December 31, 1951	Added During Year	Withdrawn During Year	Balance December 31, 1952	Balance December 31, 1951	Earned During Year	Expended During Year	
Kenneth Bowen— Aeronautics	2,000.00			2,000.00		84.30	84.30	2,000.00
F. J. Moore— High School	20,000.00			20,000.00		500.01	500.01	20,000.00
Tappen School District	27,631.95			27,631.95		1,459.64	1,459.64	27,631.95
Way Memorial— High School	38,108.84	627.24		38,736.08		1,254.48	1,254.48	38,736.08
Mary J. Way— Way School	2,140.55			2,140.55		79.00	79.00	2,140.55
	\$285,482.22	\$ 627.24	\$	\$286,109.46	\$ 11.89	\$12,315.37	\$12,320.03	\$ 7.23 \$286,116.69
<i>Other Funds:</i>								
Albert Ball— Home for Aged	\$ 10,817.31	\$ 470.45	\$	\$ 11,287.76	\$	470.45	\$ 470.45	\$ 11,287.76
Chellis—Hospital	4,164.83			4,164.83		239.65	239.65	4,164.83
Ellen Straw— Worthy Poor	2,486.11			2,486.11	925.08	98.26	54.38	3,455.07
Stella Colby— Library	100.00			100.00		2.51	2.51	100.00
Mary J. Way— Library	2,021.15			2,021.15		50.67	50.67	2,021.15
Fisk Free Library	5,000.00			5,000.00		277.89	277.89	5,000.00
George O. Ball— Flowers	200.00			200.00	84.96	7.15	5.00	287.11
Lloyd Fund—Library		200.00		200.00		24.35	24.35	200.00
Firemen's Fund	3,935.53	334.48		4,270.01	56.00	278.48	334.48	4,270.01
Fountain Fund	864.88	95.12		960.00		95.12	95.12	960.00
	\$ 29,589.81	\$ 1,100.05	\$	\$ 30,689.86	\$1,066.04	\$ 1,544.53	\$ 1,554.50	\$ 1,056.07 \$ 31,745.93
	\$644,558.44	\$12,437.94	\$8,689.84	\$648,306.54	\$6,863.15	\$26,890.69	\$26,229.11	\$ 7,524.73 \$655,831.27

EXHIBIT F-2
CITY OF CLAREMONT

Statement of Investments—Trust Fund Principal and Income

As of December 31, 1952

	Number of Shares	Amount	Total
<i>Cash on Hand and on Deposit:</i>			
Claremont National Bank—Savings Account		\$12,229.60	
Claremont National Bank—Checking Account		3,564.27	
Claremont Savings Bank		78,701.56	
Peoples National Bank		241.39	
Newport Savings Bank		5,000.00	
Sugar River Savings Bank		1,577.05	
Union Trust Company, Concord		1,000.00	
New Hampshire Savings Bank, Concord		1,000.00	
Cash on hand		1,456.00	
			\$104,769.87
U.S. Government Bonds (At Cost)			254,800.00
<i>Bank Stocks:</i>			
Bank of Manhattan Company	560	\$15,723.75	
Manufacturers Trust Company	330	16,412.39	
Chase National Bank	50	1,700.00	
Irving Trust Company	220	3,981.25	
First National Bank of Boston	259	12,774.63	
Bank of America Trust & Savings Assn.	257	5,260.79	
National Bank of Detroit	60	2,100.00	
Peoples National Bank, Claremont	11	2,202.00	
Pennsylvania Company for Banking & Trust	590	20,999.00	
National City Bank	20	950.00	
			82,103.81
<i>Public Utility Stock and Bonds:</i>			
Narragansett Electric Co., 4½% Cum. Pfd	50	\$ 2,675.00	
Southern California Edison—Orig. Pfd.	150	6,676.03	
Central Vermont Public Service—4.15%	25	2,212.50	
Public Service Co. of N. H.—3.35%	210	18,793.75	
Rockland Light & Power—Common	1075	11,830.80	
N. E. Telephone & Telegraph—Common	144	15,287.32	
Toledo Edison—4¼%	25	2,568.74	
Boston Edison Company	230	9,375.57	
Pacific Gas & Electric Company	150	5,455.58	
Chesapeake & Ohio R. R.	100	3,298.45	
Union Pacific R. R.	50	3,902.37	
Atchison, Topeka & Santa Fe	60	6,007.00	
			88,083.11
<i>Municipal Bonds & Notes:</i>			
Town of Wolfeboro—Water Bonds			3,000.00

EXHIBIT F-2 (Continued)

CITY OF CLAREMONT

Statement of Investments — Trust Fund Principal and Income

As of December 31, 1952

	Number of Shares	Amount	Total
<i>Stocks of Insurance Companies:</i>			
New Hampshire Fire Insurance Company	330	\$ 15,341.53	
North River Insurance Co. of N. Y.	150	3,906.25	
Peerless Casualty Company	384	5,580.00	
Fidelity-Phoenix Fire Insurance Co.	67	3,458.42	
			\$ 28,286.20
<i>Other Stocks:</i>			
Standard Oil of California	100	\$ 3,477.92	
Standard Oil of Ohio	25	628.13	
Massachusetts Investors Trust	902	11,752.39	
Massachusetts Investors Trust—2nd Fund	545	6,724.46	
Incorporated Investors	103	3,016.41	
Nationwide Securities	101	1,496.37	
First National Stores	200	6,945.81	
National Cash Register Company	55	1,732.50	
General Electric Company	50	2,523.65	
Inland Steel Company	75	3,455.00	
Chemical Fund	636	8,622.59	
Swift & Company	75	2,784.85	
F. W. Woolworth	80	3,587.31	
National Lead	42	1,417.50	
Crucible Steel	75	4,738.07	
United Shoe Machinery	20	990.00	
Holland Furnace	20	522.50	
Underwood Company	20	872.50	
Crane Company	50	1,643.75	
Caterpillar Tractor Company	50	1,398.68	
Owens-Illinois Glass Company	90	4,159.46	
Fidelity Fund	208	2,912.34	
International Educational Publishing Co.	10	1.00	
American Brake Shoe	40	1,225.63	
Cudahy Packing Company	50	3,433.98	
Square Deal	100	2,422.40	
Beechnut Packing Company	80	2,480.57	
Gillette Company	10	974.75	
Beneficial Industrial Loan	52	1,097.76	
			\$ 87,038.28
Mortgages			7,750.00
Total Investments—Principal & Unexpended Income			<u>\$655,831.27</u>

EXHIBIT G-1
CITY OF CLAREMONT
Sewer Department
Balance Sheet
As of December 31, 1952

ASSETS

Current Assets:

Cash:

In Bank	\$ 574.15	
Petty Cash & Change Fund	325.00	
	<hr/>	
		\$ 899.15

Accounts Receivable:

Sewer Rentals	\$ 560.26	
Job Work, Etc.	2,540.21	
	<hr/>	
		\$ 3,100.47
Inventory of Materials & Supplies		2,532.49
		<hr/>
		\$ 6,532.11

Fixed Assets:

Sewer System & Treatment Plant	\$237,545.03	
New Mains	299,815.99	
New Services	23,230.58	
Equipment		
Office	2,123.90	
Shop	4,592.34	
Auto	3,195.57	
	<hr/>	
	\$570,503.41	
Less: Allowance for Depreciation	67,723.07	
	<hr/>	
Net Fixed Assets		\$502,780.34
Total Assets		<hr/> \$509,312.45

LIABILITIES

Municipal Investment & Surplus:

Municipal Investment	\$335,000.00
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Surplus:

Balance—December 31, 1951	\$138,790.63	
Add: Profit for Fiscal Year		
Ended December 31, 1952	35,521.82	
	<hr/>	
		174,312.45
		<hr/>
		\$509,312.45

Total Municipal Investment & Surplus	<hr/> <hr/> \$509,312.45
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EXHIBIT G-2
CITY OF CLAREMONT
Sewer Department
Statement of Profit and Loss
Fiscal Year Ended December 31, 1952

<i>Income:</i>		
Sewer Rentals	\$ 15,138.42	
Entrance Fees	1,665.00	
Merchandise Sales and Job Work	756.84	
	<hr/>	
Total Operating Income		\$17,560.26
<i>Operating Expenses:</i>		
System Operating Expenses	\$ 3,713.66	
Treatment Plant Expense	5,626.33	
Depreciation	9,906.27	
Other Operating Expenses	1,634.90	
	<hr/>	
Total Operating Expenses		20,881.16
		<hr/>
Operating Loss		\$ 3,320.90
<i>General and Administrative Expenses:</i>		
Superintendence	\$ 4,368.00	
Office Salaries	2,288.00	
Office Supplies and Expenses	183.47	
Postage	90.18	
Insurance	1,411.18	
Telephone	210.20	
Other	282.78	
Retirement	423.47	
	<hr/>	
Total Operating Expenses		9,257.28
Loss for the Year		\$12,578.18
<i>Deduct:</i>		
City Appropriation—Fiscal Year		
Ended December 31, 1952		48,100.00
		<hr/>
Net Profit to Surplus		<u>\$35,521.82</u>

EXHIBIT H-1
CITY OF CLAREMONT
Water Department—Balance Sheet
As of December 31, 1952

ASSETS

Current Assets:

Cash:

Checking Account \$ 420.77

Accounts Receivable:

Water Rents \$ 954.69

Merchandise and Job Work 1,771.38

2,726.07

Inventory of Materials and Supplies 22,353.15

\$ 25,499.99

Fixed Assets:

Land:

Water Supply \$ 28,747.50

Pumping Station 500.00

\$ 29,247.50

Structures:

Water Supply \$ 1,812.32

Pumping Station 1,408.42

Water Storage 6,507.02

Purification System 900.00

Storage 6,778.35

Office Building 24,588.44

41,994.55

Reservoir 306,361.34

Equipment:

Pumping Station \$ 1,535.32

Purification 1,264.16

Meters 39,876.22

Trucks 6,349.55

Office and Shop 17,337.63

66,362.88

Mains and Services:

Transmission and Distribution

Mains \$504,909.76

Hydrants and Services 101,461.16

606,370.92

Total Fixed Assets

\$1,050,337.19

Less: Allowance for Depreciation

315,825.79

Net Depreciable Assets

734,511.40

Total Assets

\$760,011.39

EXHIBIT H-1 (Continued)
CITY OF CLAREMONT
Water Dept. Balance Sheet
As of December 31, 1952

LIABILITIES:

Current Liabilities:

Loan from City	\$ 10,000.00
Accrued Interest	835.70

\$ 10,835.70
178,535.00

Funded Debt

City Investment and Surplus:

City Investment	\$278,057.65
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Surplus:

Balance—December 31, 1951		\$259,273.75
Add: Profit for Fiscal Year		
Ended December 31, 1952		33,309.29

292,583.04

570,640.69

Total Liabilities and Surplus

\$760,011.39

EXHIBIT H-2

CITY OF CLAREMONT

Water Department Statement of Profit and Loss

Fiscal Year Ended December 31, 1952

Revenues:

Residential Sales—Metered	\$ 40,687.48
Residential Sales—Flat Rate	3,753.70
Commercial Sales	10,564.29
Industrial Sales	8,612.26
Hydrant Rentals	5,910.00
Other Municipal Sales	960.80
Savings Bank Interest	29.57
Miscellaneous Water Revenue	26.00
Mdse. Sales & Job Work	1,378.19
Lumber Account	119.90
Office Building Rental	900.00

Total Revenues

\$ 72,942.19

Expenses:

Operating Expenses:

Water Supply Expenses:

Source of Supply Labor	\$ 1,509.18
Purification Labor	976.55
Gravity System Expenses	85.71
Purification System Expenses	1,957.91
Power Purchased	254.95

\$ 4,784.30

Distribution Expenses:

Superintendence	\$ 2.00
Meter Department Labor	2,133.94
Other Distribution Expense	32.32
Mains—Repairs, Supplies & Expenses	1,587.85
Services—Repairs, Supplies & Expenses	804.82
Hydrants—Repairs, Supplies & Expenses	658.95
Meters—Repairs, Supplies & Expenses	2,707.35

7,927.23

General Expenses:

Office Salaries	\$ 2,548.00
Office Supplies & Expenses	953.89
Telephone & Telegraph	284.55
Postage	169.43

Repairs:

Office Building	\$184.64
Office Equipment	47.05
Garage & Other Storage Buildings	49.99

\$ 281.68

Association Dues & Expenses

38.00

\$ 4,275.55

EXHIBIT H-2 (Continued)
CITY OF CLAREMONT
Water Department
Statement of Profit and Loss
Fiscal Year Ended December 31, 1952

Miscellaneous Expenses:

Insurance	\$ 1,562.84	
Stationery & Printing	308.29	
Employees' Retirement	752.93	
Stores Department & Shop		
Expense	1,210.29	
Truck & Garage Expense	1,222.05	
Depreciation Expense	14,855.57	
Taxes	185.40	
Interest Paid	2,548.45	
		<hr/>
		22,645.82

Total Operating Expenses	<hr/>	\$ 39,632.90
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Net Profit for the Year		<u><u>\$ 33,309.29</u></u>
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EXHIBIT I
CITY OF CLAREMONT

Frances J. Tolles' Home Fund

Summary of Receipts and Expenditures and

Proof of Balance

Fiscal Year Ended December 31, 1952

Balance—January 1, 1952:

Cash	\$ 8,930.09	
Invested Income	42,380.30	
		\$ 51,310.39

Receipts:

Income from Trustees of Trust Funds	\$ 8,284.30	
Income from Rooms and Board	2,065.00	
Income on Invested Income	1,498.78	
Miscellaneous Income	42.29	
		11,890.37

\$ 63,200.76

Expenditures:

Salaries & Wages	\$ 3,680.30	
Provisions and Groceries	1,768.19	
Fuel, Gas, Electricity, Water and Sewer	738.21	
Supplies—House and Garden	93.18	
Repairs, Improvements, Furniture and Fixtures	2,168.58	
Telephone, Insurance and Miscellaneous	233.19	
Expense—Sullivan and Walnut Street Apartments	236.35	
		8,918.00

Balance—December 31, 1952

\$54,282.76

PROOF OF BALANCE

Claremont Savings Bank	\$ 126.66
Sugar River Savings Bank	1,830.00
New Hampshire Savings Bank	4,000.00
United States Series G Bonds	25,800.00
100 Shares of George Putnam Fund	1,973.25
100 Shares of Boston Fund Inc.	2,464.60
100 Shares of Bank of America	3,161.88
40 Shares of Great American Insurance	1,565.00
60 Shares of Detroit Edison	1,434.25
40 Shares of Inland Steel	1,890.46
40 Shares of Penn. Company for Banking and Trusts	1,670.00
	\$45,916.10

EXHIBIT I (Continued)

CITY OF CLAREMONT

Frances J. Tolles' Home Fund

Summary of Receipts and Expenditures and Proof of Balance

Fiscal Year Ended December 31, 1952

Balance in th Claremont National Bank—

As per Statement Dated December 30, 1952 \$ 397.41

Adds Deposits Not Credited:

January 8, 1953 \$ 120.90

January 13, 1953 2,337.93

January 19, 1953 5,946.37

8,405.20

\$ 8,802.61

435.95

Less: Outstanding Checks

\$ 8,366.66

\$54,282.76

EXHIBIT J-1
CITY OF CLAREMONT
E. C. Goodwin — Community Center
Summary of Receipts and Expenditures and
Proof of Balance
Fiscal Year Ended December 31, 1952

Balance—December 31, 1951		\$	194.58
<i>Receipts:</i>			
City Appropriations	\$	13,000.00	
Transfer from Swimming Pool		423.20	
Rents, Etc.		150.00	
			<hr/>
			13,573.20
			<hr/>
		\$	13,767.78
<i>Expenditures:</i>			
Salaries	\$	8,907.50	
Program		353.50	
Water Rent		63.00	
Supplies		303.90	
Light		314.21	
Insurance		1,116.72	
Telephone & Telegraph		128.53	
General Expense		156.34	
Transfer to Swimming Pool		1,200.00	
Petty Cash		150.00	
Heat		848.74	
			<hr/>
			13,542.44
			<hr/>
Balance—December 31, 1952		\$	225.34

PROOF OF BALANCE

Balance in Claremont National Bank As			
Per Statement Dated December 31, 1952	\$	197.64	
Less: Outstanding Checks		22.60	
			<hr/>
	\$	175.04	
Add: Check No. 1161 Paid in Advance for Wages		50.30	
			<hr/>
Reconciled Balance—December 31, 1952		\$	<u>225.34</u>

EXHIBIT J-2
CITY OF CLAREMONT
E. C. Goodwin—Real Estate Account
Fiscal Year Ended December 31, 1952

Balance—January 1, 1952	\$6,258.79
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Receipts:

From Trustees:

Income from Securities	1,400.00
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\$7,658.79

Expenditures:

Swimming Pool Construction	\$5,545.29
Architects	434.94
Paint	372.70
Welding	38.03
Supplies	17.00
Equipment	282.06
Sidewalk	125.00
Flagstones	11.00
Vacuum Cleaners	217.67
Polisher	225.00
Windows	1,080.00

8,348.69

Overdraft—December 31, 1952

\$689.90

PROOF OF BALANCE

Overdraft in Claremont National Bank—As

Per Statement December 24, 1952

\$ 685.54

Add: Outstanding Check, No. 39

4.36

Reconciled Overdraft—December 31, 1952

\$689.90

EXHIBIT K
CITY OF CLAREMONT
Goodwin Community Center Swimming Pool
Summary of Receipts and Expenditures and
Proof of Treasurer's Balance
Fiscal Year Ended December 31, 1952

Balance—December 31, 1951	\$	259.94
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Receipts:

Appropriations from City	\$ 3,400.00	
Admissions	1,931.70	
Transferred from Community Center Account	200.00	
		5,531.70
		\$ 5,791.64

Expenditures:

Salaries	\$ 2,308.40	
Supplies & Repairs	492.69	
Water Rent	140.03	
Electricity	1,027.20	
Telephone & Telegraph	121.48	
Chemicals	240.45	
Fuel	1,255.79	
Transferred to Community Center Account	150.00	
		5,736.04

Balance—December 31, 1952	\$	55.60
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PROOF OF TREASURER'S BALANCE

Balance in Claremont National Bank—As		
Per Statement Dated December 24, 1952	\$	64.20
Less: Outstanding Checks		8.60
Reconciled Balance—December 31, 1952		\$ 55.60

EXHIBIT L
CITY OF CLAREMONT
Elks Educational Fund (U/W of Eugene Hunter)
Fiscal Year Ended December 31, 1952

	PRINCIPAL		Balance December 31, 1952	Balance December 31, 1951	INCOME			Balance December 31, 1952
	Added During Year	Activity			During Year	Withdrawn		
Investments	\$22,901.62	\$300.00	\$23,201.62	\$)	\$886.87	\$	\$	
)				
				242.14)	2.56	300.00	831.57	
Peoples National Bank	\$22,901.62	\$300.00	\$23,201.62	\$242.14	\$889.43	\$300.00	\$831.57	

	Shares	Cost	Income
American Telephone & Telegraph Company	24	\$ 3,405.90	\$189.00
Central Vermont Public Service Corporation	10	1,017.50	41.50
Empire District Electric Company	15	1,635.00	75.00
First National Bank of Boston	59	2,752.61	59.00
Manufacturers Trust Company	58	3,249.00	150.80
Public Service Company of New Hampshire	15	1,500.00	50.25
Westinghouse Electric Corporation	15	1,507.50	57.00
Rochester Gas & Electric Corporation	12	1,254.00	48.00
The Toledo Edison Company	10	1,028.75	42.52
Northern States Power Company	18	1,851.36	73.80
U. S. Government Savings Bonds—Series G		1,000.00	
U. S. Government Savings Bonds—Series G		1,000.00	
U. S. Government Savings Bonds—Series G		1,000.00	
U. S. Government Savings Bonds—Series G		900.00	
U. S. Government Savings Bonds—Series G		100.00	100.00
Unexpended Income—Peoples National Bank		\$23,201.62	2.56
		\$889.43	

